



**REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 28 NOVEMBER 2017**

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

**REPORT BY: CHIEF FINANCE OFFICER**

**REPORT NO: PAC38-2017**

**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 content of this report and the progress of the current Internal Audit Plan attached as Appendix 1.

**3.0 FINANCIAL IMPLICATIONS**

None.

**4.0 MAIN TEXT**

- 4.1 Dundee Integration Joint Board's (IJB) current Internal Audit Plan was approved by the Performance and Audit Committee at its meeting held on 17 January 2017 (Article IV of the minute of the meeting refers). The progress of these individual planned actions are noted in Appendix 1 alongside the planned actions as part of the 2017/18 Internal Audit Plan if agreed as item VIII of this agenda.
- 4.2 In relation to the 2016/17 Audit plan, items D01-17 to D04-17 relate to standard internal audit activity throughout 2016/17 and are noted as complete. The proposed post implementation review of Due Diligence has been removed from the plan as it is regarded as not providing any added value to the previous Due Diligence review. In relation to the Workforce and Clinical, Care and Professional Governance reviews (D06-17 and D07-17), these are likely to be completed shortly and will be presented to the next Performance and Audit Committee for consideration.
- 4.3 As per Audit Scotland's recommendation and subsequent agreed action following the Dundee IJB External Audit Annual Report 2016/17, presented to Performance and Audit Committee on 12 September 2017 (Article IV of the minute of the meeting refers) progress of the Internal Audit Plan will become a standing item on future 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:** 6 November 2017

| 2017/18 Planned Audit Activity (to be confirmed) | Audit                                    | Indicative Scope   | Target Audit Committee | Planning commenced                 | Work progress in | Draft Issued | Completed | Grade |  |
|--|--|--|------------------------|------------------------------------|------------------|--------------|-----------|-------|--|
| D01-18   | Audit Planning                           | Agreeing audit universe and preparation of strategic plan  | Nov – 17               | Complete                           | Complete         | Complete     | Complete  | N/A   |  |
| D02-18   | Audit Management                         | Liaison with managers and Directors and attendance at Audit Committee  | Ongoing                | Ongoing                            |                  |              |           |       |  |
| D03-18   | Annual Internal Audit Report             | Chief Internal Auditor's annual assurance statement to the IJB and review of governance self-assessment  | Jun-18                 | Complete                           | Complete         | Complete     | Complete  | N/A   |  |
| D04-18   | Risk Management                          | Review of systems of risk management, assessment of risk maturity and consideration of assurances mechanisms for key controls  | Feb-18                 | Not Started                        |                  |              |           |       |  |
| 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                             | Apr-18                 | Not Started                        |                  |              |           |       |  |
| <b>2016/17 Audit Plan</b>                        |  |  |                        |                                    |                  |              |           |       |  |
| D01-17   | Audit Planning                           | Agreeing audit universe and preparation of audit plan and mapping of Governance and Assurance arrangements within the IJB.   |                        | Complete                           | Complete         | Complete     | Complete  | N/A   |  |
| D02-17   | Audit Management                         | Liaison with managers and Directors and attendance at Performance and Audit Committee  |                        | Complete                           | Complete         | Complete     | Complete  | N/A   |  |
| D03-17   | Annual Internal Audit Report             | CIA's annual assurance statement to the IJB and review of governance self-assessment   |                        | Complete                           | Complete         | Complete     | Complete  | N/A   |  |
| D04-17   | Governance & Assurance                   | Ongoing support and advice on further development of governance and assurance structures, including issues identified as part of the annual report process.  |                        | Complete                           | Complete         | Complete     | Complete  | N/A   |  |
| D05-17   | Due Diligence                            | Review/Validation of IJB post-implementation review  |                        | No longer relevant- no added value |                  |              |           |       |  |
| D06-17   | Workforce                                | Review of arrangements established to control and mitigate Risk 3 from the high level risk register - Staff resource to develop sufficient integrated arrangements<br>To include a review of corporate support functions | Feb – 18               | Complete                           | Complete         | In Progress  |           |       |  |
| D07-17   | Clinical, Care & Professional Governance | Review of arrangements established to control and mitigate Risk 8 from the high level risk register - Clinical, Care & Professional Governance   | Feb – 18               | Complete                           | Complete         | In Progress  |           |       |  |

