



**REPORT TO:** PERFORMANCE & AUDIT COMMITTEE – 24 SEPTEMBER 2019  
**REPORT ON:** DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN  
PROGRESS REPORT  
**REPORT BY:** CHIEF FINANCE OFFICER  
**REPORT NO:** PAC38- 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 & Audit Committee (PAC):

- 2.1 Notes the continuing delivery of the 2018/19 plan as well as commencement of work on the 2019/20 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 2018/19 was approved by the PAC at its meeting of the 31 July 2018 (Article VII of the minute of meeting refers – Report No PAC48-2087). Work related to the 2018/19 Internal Audit Plan is ongoing and is included in the progress reported below. The Internal Audit Plan 2019/20 is presented for approval by members as a separate agenda item. Progress on the non-discretionary elements of the provisional plan are incorporated below.
- 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 refers – Report No 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 is 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 2019

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	Complete				
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.	November 2019	Complete	Complete	Complete		
D05-19	Finance	Review of arrangements established to control and mitigate Risks 1&2 from the high level risk register.	November 2019	Complete	Ongoing			
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 2019	Complete	Ongoing			

2019/20								
Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-20	Audit Planning	Preparation of Annual Internal Audit Plan.	September 2019	Complete	Complete	Complete	Complete	N/A
D02-20	Audit Management	Liaison with management and attendance at Performance and Audit Committee.	N/A	Ongoing				
D03-20	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment.	June 2019	Complete	Complete	Complete	Complete	N/A
D04-20	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	Ongoing				
D05-20	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.  This work will link to Strategic Risk 10 as well as a number of operational risks.	February 2020					
D06-20	Adverse events management	Implementation of Duty of Candour for Council employees.  This work will link to Operational risks 30 and 34.	November 2019					