
To: Renfrewshire Health and Social Care Integration Joint Board Audit Risk and Scrutiny Committee

On: 11 September 2020

Report by: Chief Internal Auditor

Heading: Revised Annual Internal Audit Plan 2020/21

1. Summary

- 1.1 The Joint Board Audit Committee approved the annual internal audit plan for 2020/21 on 31 January 2020. The current plan is detailed at Appendix 1 of this report.
 - 1.2 At the time of approval it was noted that the plan may be subject to amendment during the course of the year due to the emergence of issues of greater priority, or other unforeseen circumstances.
 - 1.3 The global Covid 19 pandemic has necessitated a review of the plan in light of emerging risks arising from new or revised duties placed on the Integration Joint Board. The proposed revised plan is detailed at Appendix 2 of this report.
 - 1.4 The plan still provides for 35 days of audit resource and proposed to replace the main assurance review of budget monitoring with a review of providers sustainability payments. The review is proposed to commence during quarter 3 (September – December 2020),
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2. Recommendations

- 2.1 That the Audit, Risk and Scrutiny Committee approves the revised Internal Audit Plan for 2020/21.
 - 2.2 That the Audit, Risk and Scrutiny Committee notes that the revised Internal Audit Plan will be shared with the Local Authority and the Health Board.
 - 2.3 That the Audit, Risk and Scrutiny Committee notes the proposed timescale for commencement of the audit review.
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3. Background

- 3.1 The Internal Audit Plan for 2020/21 was approved by the Joint Board on 31 January 2020. Plans need to remain flexible during the year to respond to and provide assurance over emerging risks and priorities.
- 3.2 The impact of COVID-19 has put unprecedented pressure on many suppliers to public bodies to meet their contractual obligations. This can put their financial viability, ability to retain staff and their supply chains at risk. Public bodies should have been urged to support suppliers so they are better able to cope with the current crisis and to resume normal service delivery and fulfil their contractual obligations when the outbreak is over. The Scottish Government has agreed that they will meet all reasonable additional provider costs that are aligned to mobilisation plans.
- 3.3 As the anticipated costs could be significant it is proposed that internal audit replace the current planned budget monitoring review with an assurance review of provider sustainability payments. It is also proposed that the audit fieldwork for this review should commence during quarter 3 (September to December).
- 3.4 In drafting the revised internal audit plan, consideration has been taken of consultations with members of the health and social care partnership senior management team;

Implications of the Report

1. **Financial** - none.
 2. **HR & Organisational Development** - none.
 3. **Community Planning** - none.
 4. **Legal** - none.
 5. **Property/Assets** - none.
 6. **Information Technology** - none.
 7. **Equality & Human Rights** – none
 8. **Health & Safety** - none.
 9. **Procurement** - none.
 10. **Risk** - The subject matter of this report is the risk based Audit Plan for 2020 – 2021.
 11. **Privacy Impact** - none.
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List of Background Papers – none.

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Annual Audit Plan – 2020/21 Renfrewshire Integrated Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Assurance	Financial Management – Budget Monitoring	20	<ul style="list-style-type: none"> The purpose of the audit is to review the arrangements in place for monitoring and reporting on the delegated financial resources.
Governance	Local Code of Corporate Governance	5	<ul style="list-style-type: none"> Annual review of the adequacy and compliance with the Local Code of Corporate Governance to inform the governance statement.
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting & Training	7	<ul style="list-style-type: none"> The Chief Internal Auditor is required to prepare an annual plan and annual report for the Audit Committee, summarising the work undertaken by Internal Audit during the year and using this to form an opinion on the adequacy of the control environment of the IJB.
Contingency	Ad-hoc advice and Consultancy	3	<ul style="list-style-type: none"> Time for advice and consultancy on relevant priorities and risks or change related projects.

Revised Annual Audit Plan – 2020/21 Renfrewshire Integrated Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Assurance	Financial Management – Provider Sustainability Payments	20	<ul style="list-style-type: none"> The purpose of the audit is to review the arrangements in place for agreeing and paying additional costs to contracted providers arising from Covid 19 mobilisation plans.
Governance	Local Code of Corporate Governance	5	<ul style="list-style-type: none"> Annual review of the adequacy and compliance with the Local Code of Corporate Governance to inform the governance statement.
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting & Training	7	<ul style="list-style-type: none"> The Chief Internal Auditor is required to prepare an annual plan and annual report for the Audit Committee, summarising the work undertaken by Internal Audit during the year and using this to form an opinion on the adequacy of the control environment of the IJB.
Contingency	Ad-hoc advice and Consultancy	3	<ul style="list-style-type: none"> Time for advice and consultancy on relevant priorities and risks or change related projects.