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

On: 17 November

Report by: Chief Internal Auditor

Heading: Internal Audit Plan 2023/24 - Progress

1. Summary

- 1.1 In March 2023, the Audit, Risk and Scrutiny Committee approved the Internal Audit Plan for 2023/2024, as detailed at Appendix 1 of this report.
 - 1.2 The plan sets out a resource requirement of 35 days, including governance work, reviewing the adequacy and compliance with the Local Code of Corporate Governance, time for follow up of previous recommendations, ad-hoc advice and planning and reporting.
 - 1.3 This report provides an update on the progress of the internal audit plan for 2023/2024.
-

2. Recommendations

- 2.1 That the Audit, Risk and Scrutiny Committee notes the progress against the Internal Audit Plan 2023/24.
-

3. Background

- 3.1 Fieldwork is continuing for the 2023/2024 review of performance management. The annual review of the adequacy and compliance with the Local Code of Corporate Governance will be undertaken in quarter 4.
- 3.2 A self-assessment against the CIPFA good practice guidance for Audit Committees has been undertaken and generated a good discussion at the recent development day on 27 November 2023. Details of the self-assessment and the resulting action plan is included elsewhere on this agenda for consideration and submission for approval to the IJB.

- 3.3 The good practice guidance for Audit Committee Members has been circulated to the Members of the Audit, Risk and Scrutiny Committee.
- 3.4 Time for planning and reporting continues to be used for regular reporting to the Audit, Risk and Scrutiny Board.

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 2023 – 2024.
11. **Privacy Impact** - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Revised Annual Audit Plan – 2023/24 Renfrewshire Integration Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Governance	Performance Management	20	<ul style="list-style-type: none"> The purpose of the audit is to review the arrangements in place for managing and monitoring organisational performance.
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 and following up on the implementation of internal audit recommendations.