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

On: 14 September 2018

Report by: Chief Internal Auditor

Heading: Internal Audit Plan 2018/19 - Progress

1. Summary

- 1.1 In line with the requirements of the Public Sector Internal Audit Standards, a risk based internal audit plan for 2018/19 has been developed and is detailed at Appendix 1 of this report.
 - 1.2 The plan sets out a resource requirement of 35 days, including assurance work, 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 2018/2019.
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2. Recommendations

- 2.1 That the Board notes the progress against the Internal Audit Plan for 2018/19.
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3. Background

- 3.1 The two assurance engagements to review the governance arrangements for the IJB and the agreed annual review of the adequacy and compliance with the Local Code of Corporate Governance have yet to commence. It is planned that the review of governance arrangements will commence in Quarter 3 (October – December) and the review of the adequacy and compliance with the Local Code of Corporate Governance is planned to commence in Quarter 4 (January – March).
- 3.2 Time for planning and reporting has been used for annual reporting on the 2017/2018 annual audit plan, reviewing the IJB internal audit reporting arrangements and reporting on specific audit engagements. Training briefings have also been presented to members of the audit committee on audit and risk related topics.

- 3.3 The annual follow up exercise has commenced, all critical recommendations followed up must be supported by evidence to demonstrate that they have been implemented. The Chief Internal Auditor will report details of outstanding critical recommendations to the Audit Committee on conclusion of the annual follow up exercise.

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 2018 – 2019.
11. **Privacy Impact** - none.

List of Background Papers – none.

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Annual Audit Plan – 2018/19 Renfrewshire Integrated Joint Board

| Audit Category | Engagement Title | No. of days | Detailed work |
|-----------------------|---|--------------------|--|
| Assurance | Governance | 23 | <ul style="list-style-type: none"> • Governance Arrangements • Review of adequacy and compliance with the Local Code of Corporate Governance |
| Planning & Reporting | Annual Plan, Annual Report and Audit Committee reporting & Training | 6 | 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 | 6 | Any relevant issues raised by NHSGGC and Renfrewshire Council in relation to the operational delivery of services. |