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

On: 25 January 2019

Report by: Chief Internal Auditor

Heading: Annual Internal Audit Plan 2019/20

1. Summary

- 1.1 In line with the requirements of the Public Sector Internal Audit Standards, a risk based internal audit plan for 2019/20 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 The allocation of internal audit resources is sufficient to allow emerging priorities and provide adequate coverage of governance, risk management and internal control to inform the annual assurance statement.
 - 1.4 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. We will report changes to the Audit Committee.
 - 1.5 The NHS Greater Glasgow and Clyde Strategic Internal Audit Plan 2018/19 – 2020/21 was approved by their Audit and Risk Committee in September 2018 and is provided for information at Appendix 2.
-

2. Recommendations

- 2.1 That the Board approves the Internal Audit Plan for 2019/20.
 - 2.2 That the Board notes the content of the NHS Greater Glasgow and Clyde Strategic Internal Audit Plan 2018/19 – 2020/21.
 - 2.3 That the Board notes that the Internal Audit Plan will be shared with the Local Authority and the Health Board.
-

3. Background

- 3.1 It is the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources.
- 3.2 The Integrated Resources Advisory Group (IRAG) guidance recommends that the Chief Internal Auditor should develop a risk based internal audit plan for the IJB. The IRAG guidance clarifies that the operational delivery of services within the Health Board and Local Authority on behalf of the IJB will be covered by their respective internal audit arrangements.
- 3.3 In line with the requirements of the Public Sector Internal Audit Standards, a risk based internal audit plan for 2019/20 has been developed and is detailed at Appendix 1 of this report.
- 3.4 In order to ensure proper coverage, avoid duplication of effort and co-ordinate activities the Chief Internal Auditor is expected to share information with the Local Authority and Health Board. The Chief Internal Auditor meets regularly with the Health Board Auditor's to discuss areas of common interest. The NHS Greater Glasgow and Clyde Strategic Internal Audit Plan 2018/19 – 2020/21 was approved by the Audit and Risk Committee in September 2018 and is provided for information at Appendix 2.
- 3.5 In line with the requirements of the Public Sector Internal Audit Standards, the Chief Internal Auditor will report to the Chief Officer and the Integration Joint Board on the annual audit plan, delivery of the plan and recommendations made. The Chief Internal Auditor will also provide an annual internal audit report including the audit opinion.
- 3.6 For the purposes of reporting the annual opinion, reliance will be placed on the work of the NHSGGC auditors and other external providers of assurance and consulting services, including work undertaken by Renfrewshire Council's Internal Audit Service, in relation to reviews of operational activities within adult social care services.

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 2019 – 2020.

11. Privacy Impact - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Annual Audit Plan – 2018/19 Renfrewshire Integrated Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Assurance	Integration of Services	18	<ul style="list-style-type: none"> The purpose of the audit was to review the arrangements in place for the integration of specific services and provide assurances on the actions taken and on the model used to enable lessons learned to be taken account of.
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	5	<ul style="list-style-type: none"> Time for advice and consultancy on relevant priorities and risks or change related projects.