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

On: 25 January 2019

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 assurance engagement to review the governance arrangements for the IJB is currently ongoing. The agreed annual review of the adequacy and compliance with the Local Code of Corporate Governance will commence in the current quarter.
- 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 is nearing completion, 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.
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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.