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

On: 21 June 2024

Report by: Chief Internal Auditor

Heading: Internal Audit Plan 2023/24 & 2024/25 - Progress

1. Summary

- 1.1 In March 2024, the Audit, Risk and Scrutiny Committee approved the current training and development plan, this report sets out the proposed changes to that plan.
- 1.2 The Internal Audit Plan for 2024/2025, as detailed at Appendix 2 of this report was also approved in March 2024. The plan sets out a resource requirement of 40 days, including governance work, reviewing the adequacy and compliance with the Local Code of Corporate Governance, time for follow up of previous recommendations, undertaking the annual self-assessment of the Audit Committee, training and ad-hoc advice and planning and reporting.
- 1.3 This report provides an update on the completion of the 2023/2024 audit plan and the progress of the internal audit plan for 2024/2025.

2. Recommendations

- 2.1 The Audit, Risk and Scrutiny Committee is asked to approve the revised training and development programme as detailed in Appendix 1.
 - 2.2 That the Audit, Risk and Scrutiny Committee notes the progress against the Internal Audit Plan for 2023/24 and 2024/25.
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3. Background

- 3.1 The 2023/2024 annual review of the adequacy and compliance with the Local Code of Corporate Governance has been finalised and a summary of the report is included on this agenda. All 2023/24 planned work has now been completed.
- 3.2 The Internal Audit Annual Report, including the Chief Internal Auditor's opinion on the overall internal control, risk management and governance arrangements, is also included elsewhere on this agenda.
- 3.3 The audit engagement on financial planning is anticipated to commence in quarter 2.
- 3.4 Time for planning and reporting continues to be used for regular reporting to the Audit, Risk and Scrutiny Committee.
- 3.5 The approved training and development plan included a briefing on governance arrangements and the value of good governance to be delivered in June 2024. As the membership of the Audit, Risk and Scrutiny Committee is due to change, it is proposed that the timetable for briefings is amended as detailed in Appendix 1.

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 2024 – 2025.
11. **Privacy Impact** - none.

List of Background Papers – none.

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Appendix 1

Audit, Risk and Scrutiny Committee – Training and Development Programme of Briefings

Date	Topic
September 2024	Governance arrangements and the value of good governance
November 2024	Internal Audit
March 2025	Counter Fraud

Annual Audit Plan – 2024/25 Renfrewshire Integration Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Assurance	Financial planning	20	<ul style="list-style-type: none"> The purpose of the audit is to review the arrangements in place for financial planning and managing the financial risks.
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	12	<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. Time is also available to facilitate the annual assessment against the CIPFA position statement on Audit Committees.
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.