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

On: 18 June 2021

Report by: Chief Internal Auditor

Heading: Internal Audit Plan 2021/22 - Progress

1. Summary

- 1.1 In March 2021, the Audit, Risk and Scrutiny Committee approved the Internal Audit Plan for 2021/2022 as detailed at Appendix 1 of this report.
 - 1.2 The plan sets out a resource requirement of 35 days, including assurance 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 2021/2022.
-

2. Recommendations

- 2.1 That the Audit, Risk and Scrutiny Committee notes the progress against the Internal Audit Plan for 2021/22.
-

3. Background

- 3.1 The priority for the first quarter of the year has been the finalisation of the 2020/21 planned audit engagements. Both the assurance engagement on supplier sustainability payments and the annual governance review of adequacy and compliance with the Local Code of Corporate Governance have been completed. Both reviews provided for a substantial assurance rating, with no recommendations being made. Summary reports are included elsewhere on this agenda.
- 3.2 Time for planning and reporting has been used for regular reporting to the Audit, Risk and Scrutiny Board and preparing the internal audit annual report for 2020/21, including

the overall opinion on the adequacy and effectiveness of the IJB's internal control, governance and risk management arrangements. The Chief Internal Auditor has also provided input to the annual governance statement for 2020/21. The internal audit annual report is included elsewhere on this agenda.

- 3.3 The assurance engagement on budgetary control is currently planned to commence in quarter 3 and the annual review of the Local Code of Corporate Governance is due to commence in quarter 4. Preparations are currently underway to commence the annual follow up exercise in quarter 1. The audit plan remains flexible and these planned dates, could change, in consultation with management.

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 2021 – 2022.
11. **Privacy Impact** - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Revised Annual Audit Plan – 2021/22 Renfrewshire Integration Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Assurance	Financial Management – Budget Monitoring	20	<ul style="list-style-type: none"> The purpose of the audit is to review the arrangements in place for monitoring and reporting on the delegated financial resources.
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.