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

**On:** 31 January 2020

**Report by:** Chief Internal Auditor

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**Heading:** Internal Audit Plan 2019/20 - Progress

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## **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 was developed and approved by the Audit Committee on 25 January 2019. The approved plan is detailed at Appendix 1 of this report.
  - 1.2 Since the plan was approved, the Ministerial Strategic Group for Health and Community Care Integration Review Leadership Group published a self-evaluation tool, for Integration Joint Boards to review their progress with Integration. This self-evaluation covered much of the remit for the planned assurance review of integration of services.
  - 1.3 Following discussions with senior management of the Health and Social Care Partnership, it was agreed that to avoid duplication, this review would be replaced with a governance review of the IJB board and reporting arrangements and a facilitated self-assessment of the Audit Committee using the CIPFA good practice self-evaluation tool.
  - 1.4 This report seeks audit committee approval of the amended internal audit plan for 2019/20 as set out in Appendix 2 and also provides an update on the progress of the remaining areas of the internal audit plan for 2019/2020.
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## **2. Recommendations**

- 2.1 That the Audit Committee approves the proposed amendment to the Internal Audit Plan for 2019/2020.
  - 2.2 That the Audit Committee notes the progress against the remaining areas of the Internal Audit Plan for 2019/20.
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## **3. Background**

- 3.1 To avoid duplicating the work of the Ministerial Strategic Group self-evaluation review of progress with integration, it was agreed with senior management of the Health and Social Care Partnership, that this review would be replaced with a governance review of the IJB board and reporting arrangements and a facilitated self-assessment of the of the Audit Committee using the CIPFA good practice self-evaluation tool.
- 3.2 The annual review of the adequacy and compliance with the Local Code of Corporate Governance is currently ongoing.
- 3.2 Time for planning and reporting has been used for planning for the 2019/2020 annual audit plan, reporting on the work of the partnership internal audit teams on matters relevant to the IJB and the Internal Audit annual report and assurance statement. 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 been completed, all critical recommendations followed up must be supported by evidence to demonstrate that they have been implemented. Only one non-critical recommendation required to be followed up during 2019/020 and the action agreed by management has now been completed.

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## **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.

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**List of Background Papers** – none.

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## Annual Audit Plan – 2019/20 Renfrewshire Integrated Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Assurance	Integration of Services	18	<ul style="list-style-type: none"> <li>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.</li> </ul>
Governance	Local Code of Corporate Governance	5	<ul style="list-style-type: none"> <li>Annual review of the adequacy and compliance with the Local Code of Corporate Governance to inform the governance statement.</li> </ul>
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting & Training	7	<ul style="list-style-type: none"> <li>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.</li> </ul>
Contingency	Ad-hoc advice and Consultancy	5	<ul style="list-style-type: none"> <li>Time for advice and consultancy on relevant priorities and risks or change related projects.</li> </ul>



## Amended Annual Audit Plan – 2019/20 Renfrewshire Integrated Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Goverance	Governance Arrangements	18	<ul style="list-style-type: none"> <li>The purpose of the audit was to review the arrangements in place for the IJB's board and reporting arrangements and undertake a facilitated self-assessment of the of the Audit Committee using the CIPFA good practice self-evaluation tool.</li> </ul>
Governance	Local Code of Corporate Governance	5	<ul style="list-style-type: none"> <li>Annual review of the adequacy and compliance with the Local Code of Corporate Governance to inform the governance statement.</li> </ul>
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting & Training	7	<ul style="list-style-type: none"> <li>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.</li> </ul>
Contingency	Ad-hoc advice and Consultancy	5	<ul style="list-style-type: none"> <li>Time for advice and consultancy on relevant priorities and risks or change related projects.</li> </ul>