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

On: 9 September 2022

Report by: Chief Internal Auditor

Heading: Internal Audit Plan 2022/23 - Progress

1. Summary

- 1.1 In March 2022, the Audit, Risk and Scrutiny Committee approved the Internal Audit Plan for 2022/2023 as detailed at Appendix 1 of this report.
 - 1.2 The plan sets out a resource requirement of 55 days, including governance 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 2022/2023.
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2. Recommendations

- 2.1 That the Audit, Risk and Scrutiny Committee notes the progress against the Internal Audit Plan for 2022/23.
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3. Background

- 3.1 The priority for the first quarter of the year has been the preparation of the internal audit annual report for 2021/22, including the overall opinion on the adequacy and effectiveness of the IJB's internal control, governance and risk management arrangements and is included elsewhere on this agenda.
- 3.2 The Asst. Chief Internal Auditor has also provided input to the annual governance statement for 2021/22.

- 3.3 The information governance engagement is planned to commence in quarter 2 and the terms of reference are with management for consideration and approval. The governance engagement on risk management processes 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. 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 2022 – 2023.
11. **Privacy Impact** - none.

List of Background Papers – none.

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Revised Annual Audit Plan – 2022/23 Renfrewshire Integration Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Governance	Risk Management – Risk Management Processes	20	<ul style="list-style-type: none"> The purpose of the audit is to review the arrangements in place for identifying and managing risks.
Governance	Information Governance – Requests for Information	20	<ul style="list-style-type: none"> The aim of this review is to provide assurance that the various types of requests for information are being dealt with correctly.
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 and following up on the implementation of internal audit recommendations.