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

**On:** 12 November 2021

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**Report by:** Chief Internal Auditor

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**Heading:** Internal Audit Plan 2021/22 - Progress

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## **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.
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## **2. Recommendations**

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

- 3.1 Fieldwork on the planned assurance engagement on budgetary control has commenced with work expected to be completed during quarter 3. The annual follow up exercise has been completed with one recommendation followed up having been confirmed as completed and there are no outstanding actions. The annual review of the Local Code of Corporate Governance is due to commence in quarter 4. Planning consultations for the 2022/2023 annual audit plan will also commence in quarter 4. The audit plan remains flexible and these planned dates, could change, in consultation with management.

- 3.2 Time for planning and reporting continues to be used for regular reporting to the Audit, Risk and Scrutiny Board.

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

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**List of Background Papers** – none.

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

<b>Audit Category</b>	<b>Engagement Title</b>	<b>No. of days</b>	<b>Detailed work</b>
Assurance	Financial Management – Budget Monitoring	20	<ul style="list-style-type: none"> <li>The purpose of the audit is to review the arrangements in place for monitoring and reporting on the delegated financial resources.</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	3	<ul style="list-style-type: none"> <li>Time for advice and consultancy on relevant priorities and risks or change related projects.</li> </ul>