

Item 4

To: Renfrewshire Integration Joint Board

On: 18 March 2016

Report by: Chief Internal Auditor

Heading: Annual Internal Audit Plan 2016/17

1. Summary

- 1.1 In line with the requirements of the Public Sector Internal Audit Standards, a risk based internal audit plan for 2016/17 has been developed and is detailed at Appendix 1 of this report.
 - 1.2 The plan sets out a resource requirement of 35 days, including assurance work, time for ad-hoc advice and planning and reporting.
 - 1.3 The allocation of internal audit resources is sufficient to allow emerging priorities and provide adequate coverage of governance, risk management and internal control to inform the annual assurance statement.
 - 1.4 The plan may be subject to amendment during the course of the year due to the emergence of issues of greater priority, or other unforeseen circumstances. We will report changes to the Audit Committee.
-

2. Recommendations

Integration Joint Board members are asked to:

- Approves the Internal Audit Plan for 2016/17.
 - Note that the Internal Audit Plan will be shared with the Local Authority and the Health Board.
-

3. Background

- 3.1 It is the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources. At its meeting on 18 September 2015, the IJB appointed the Chief Auditor of Renfrewshire Council as the Chief Internal Auditor for the IJB.
- 3.2 The Integrated Resources Advisory Group (IRAG) guidance recommends that the Chief Internal Auditor should develop a risk based internal audit plan for the IJB. The IRAG guidance clarifies that the operational delivery of services within

the Health Board and Local Authority on behalf of the IJB will be covered by their respective internal audit arrangements.

- 3.3 In line with the requirements of the Public Sector Internal Audit Standards, a risk based internal audit plan for 2016/17 has been developed and is detailed at Appendix 1 of this report.
- 3.4 In order to ensure proper coverage, avoid duplication of effort and co-ordinate activities the Chief Internal Auditor is expected to share information with the Local Authority and Health Board. The Chief Internal Auditor has met with the Health Board Auditor's to discuss areas of common interest.
- 3.5 In line with the requirements of the Integrated Resources Advisory Group professional guidance, the Chief Internal Auditor will report to the Chief Officer and the Integration Joint Board on the annual audit plan, delivery of the plan and recommendations made. The Chief Internal Auditor will also provide an annual internal audit report including the audit opinion.
- 3.6 For the purposes of reporting the annual opinion, reliance will be placed on the work of the NHSGGC auditors and other external providers of assurance and consulting services, including work undertaken by Renfrewshire Council's Internal Audit Service, in relation to reviews of operational activities within adult social care services.

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** - The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's and NHS GC&C website.
8. **Health & Safety** - none.
9. **Procurement** - none.
10. **Risk** - The subject matter of this report is the risk based Audit Plan for 2016 – 2017.
11. **Privacy Impact** - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Annual Audit Plan – 2016/17 Renfrewshire Integrated Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Assurance	Strategic and Financial Plan	25	Review the performance management framework and the arrangements in place to monitor progress of the strategic plan outcomes including the arrangements for monitoring the financial plan.
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting	5	The Chief 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 / Consultancy	5	Any relevant issues raised by NHSGGC and Renfrewshire Council in relation to the operational delivery of services.