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

**On:** 12 March 2021

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**Report by:** Chief Internal Auditor

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**Heading:** Internal Audit Plan 2020/21 - Progress

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## **1. Summary**

- 1.1 In September 2020, the Audit, Risk and Scrutiny Committee approved a revised Internal Audit Plan for 2020/2021 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 2020/2021.
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## **2. Recommendations**

- 2.1 That the Audit, Risk and Scrutiny Committee notes the progress against the Internal Audit Plan for 2020/21.
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## **3. Background**

- 3.1 The audit fieldwork for the assurance engagement to review supplier sustainability payments is nearing completion and the draft report will be issued to management before the end of March 2021.
- 3.2 The agreed annual review of the adequacy and compliance with the Local Code of Corporate Governance have yet to commence. It is planned that the review will commence during March 2021.

- 3.3 Time for planning and reporting has been used for annual reporting on the 2019/2020 annual audit plan, developing the 2021/22 Internal Audit Plan and reporting on audit engagements completed by partner organisations during 2020/21.
- 3.4 The annual follow up exercise has been complete. Three recommendations were followed up and all have been implemented.

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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 2020 – 2021.
11. **Privacy Impact** - none.

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**List of Background Papers** – none.

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## Revised Annual Audit Plan – 2020/21 Renfrewshire Integrated Joint Board

<b>Audit Category</b>	<b>Engagement Title</b>	<b>No. of days</b>	<b>Detailed work</b>
Assurance	Financial Management – Provider Sustainability Payments	20	<ul style="list-style-type: none"> <li>The purpose of the audit is to review the arrangements in place for agreeing and paying additional costs to contracted providers arising from Covid 19 mobilisation plans.</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>