



AUDIT AND PERFORMANCE SYSTEMS COMMITTEE

Date of Meeting	29.10.2019
Report Title	Internal Audit Report AC1924 – Integration Joint Board Directions
Report Number	HSCP.19.056
Lead Officer	David Hughes, Chief Internal Auditor
Report Author Details	Name: David Hughes Job Title: Chief Internal Auditor Email Address: david.hughes@aberdeenshire.gov.uk
Consultation Checklist Completed	Yes
Directions Required	No
Appendices	a. Directions Audit Report

1. Purpose of the Report

- 1.1. The purpose of this report is to present the outcome from the planned audit of Integration Joint Board Directions that was included in the 2018/19 Internal Audit Plan for the Integration Joint Board.

2. Recommendations

- 2.1. It is recommended that the Audit & Performance Systems Committee review, discuss and comment on the issues raised within this report.

3. Summary of Key Information

- 3.1. The Committee has previously expressed a wish to receive a summary of Internal Audit reports. However, at the pre-agenda meeting, a request was made that the full report be presented to the Committee in this instance.
- 3.2. The Executive Summary of the attached Internal Audit report contains the summary of key information.



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4. Implications for IJB

- 4.1. **Equalities** – An equality impact assessment is not required because the reason for this report is for Committee to discuss, review and comment on the contents of an Internal Audit report and there will be no differential impact, as a result of this report, on people with protected characteristics.
- 4.2. **Fairer Scotland Duty** – there are no direct implications arising from this report.
- 4.3. **Financial** – there are no direct implications arising from this report.
- 4.4. **Workforce** - there are no direct implications arising from this report.
- 4.5. **Legal** – there are no direct implications arising from this report.
- 4.6. **Other** - NA

5. Links to ACHSCP Strategic Plan

- 5.1. Ensuring effective performance reporting and use of Key Performance Indicators will help the IJB deliver on all strategic priorities as identified in its strategic plan.

6. Management of Risk

- 6.1. **Identified risks(s):** The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are as detailed in the resultant report.
- 6.2. **Link to risks on strategic risk register:** There is a risk of financial failure, that demand outstrips budget and IJB cannot deliver on priorities, statutory work, and projects an overspend.
- 6.3. **How might the content of this report impact or mitigate these risks:** Where risks have been identified during the Internal Audit process, recommendations have been made to management in order to mitigate these risks.