



RISK, AUDIT AND PERFORMANCE COMMITTEE

Date of Meeting	25.02.2020
Report Title	Internal Audit Plan 2020/21
Report Number	HSCP/19/107
Lead Officer	David Hughes, Chief Internal Auditor
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Consultation Checklist Completed	Yes
Appendices	Appendix A – Internal Audit Plan 2020/21 Appendix B – Extract from Aberdeen City Council Internal Audit Plan 2020/21

1. Purpose of the Report

- 1.1. The purpose of this report is to seek approval of the Internal Audit Plan for the Aberdeen City Integration Joint Board for 2020/21.

2. Recommendations

- 2.1. It is recommended that the Risk, Audit and Performance Committee approve the Internal Audit Plan for 2020/21

3. Summary of Key Information

- 3.1. It is one of the duties of the Integration Joint Board Risk, Audit and Performance Committee to review and approve the annual Internal Audit plan on behalf of the Integration Joint Board and, thereafter, receive reports on that planned work.
- 3.2. The Internal Audit plan, as it relates to the Integration Joint Board, is attached at Appendix A. Assurance will also be taken from the wider work



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of Internal Audit within Aberdeen City Council, specific work relating to Adult Social Care Services in the Council, and from NHS Grampian Internal Audit reports, amongst other sources.

- 3.3. Outputs from the IJB Internal Audit plan will be shared with Aberdeen City Council's Audit, Risk and Scrutiny Committee once they have been considered by the IJB Audit, Risk and Performance Committee.
- 3.4. Aberdeen City Council's Audit, Risk and Scrutiny Committee approved the 2019/20 Internal Audit Plan relating to Adult Social Care Services in the Council on 12 February (attached as Appendix B to this report) and the basis on which the overall plan was developed. Outputs from these reviews will be shared with the Aberdeen City IJB Risk, Audit and Performance Committee for information once they have been considered by Aberdeen City Council's Audit, Risk and Scrutiny Committee.
- 3.5. Audits undertaken by NHS Grampian's Internal Auditors, PWC, will be reported to the NHS Grampian Audit Committee in the first instance. Where there is a direct relationship between the work undertaken and the IJB, the reports will be presented to the Aberdeen City IJB Risk, Audit and Performance Committee for information. The Internal Audit plan for NHS Grampian for 2020/21 will be circulated when it has been agreed.

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 the Internal Audit Plan 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



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5. Links to ACHSCP Strategic Plan

- 5.1. Internal Audit's role is to provide assurance regarding the adequacy and effectiveness of the Integration Joint Board's framework of governance, risk management and control. Each of these areas helps ensure that the IJB can 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:** The Internal Audit Plan has been developed following consideration of the Aberdeen City Health and Social care Partnership Risk Register and through consultation with management.
- 6.3. **How might the content of this report impact or mitigate these risks:** Where risks are identified during the Internal Audit process, recommendations are been made to management in order to mitigate these risks.



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APPENDIX A

ABERDEEN CITY INTEGRATION JOINT BOARD

INTERNAL AUDIT PLAN 2020/21

SUBJECT	SCOPE	OBJECTIVE	Indicative Quarter
Performance Management	Performance Management Reporting via the Tableau System	To provide assurance that data is robust and is reported accurately and timeously to the Board in order to provide an appropriate level of assurance regarding service performance and delivery of the IJB Strategic Plan.	Q3



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APPENDIX B

ABERDEEN CITY COUNCIL INTERNAL AUDIT PLAN 2020/21 (Extract)

SUBJECT	SCOPE	OBJECTIVE	Target AR&S Committee
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HEALTH & SOCIAL CARE PARTNERSHIP

Contributing to Your Care Policy	Contributing to Your Care Policy	To provide assurance that the Contributing to Your Care Policy has been implemented and that the requirements of the Policy are being complied with. This will include ensuring that adequate training has been provided and that progress is being made with completing new financial assessments for all clients based on the new Policy requirements.	October 2020
Information exchange between Housing / IJB	Information exchange between Housing / IJB (Adult Protection)	To provide assurance regarding the flow of data regarding the customer journey through Council systems and consider possible misunderstandings relating to the requirements of GDPR.	June 2020



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Mental Health and Substance Abuse	Mental Health and Substance Abuse	To provide assurance that appropriate processes are in place to manage and record support arrangements and that expenditure is adequately controlled, including approval / management of discretionary support.	December 2020
Bon Accord Care	Budget Monitoring to include monitoring of savings programme.	To provide assurance over Bon Accord Care's budget monitoring procedures including monitoring of savings programme.	October 2020