



RISK, AUDIT AND PERFORMANCE COMMITTEE

Date of Meeting	21.01.2021
Report Title	Internal Audit Plan 2021/22
Report Number	HSCP/21/003
Lead Officer	Colin Harvey, Chief Internal Auditor (Interim)
Report Author Details	Colin Harvey, Chief Internal Auditor (Interim) colin.harvey@aberdeenshire.gov.uk
Consultation Checklist Completed	Yes
Appendices	Appendix A – Internal Audit Plan 2021/22 Appendix B – Extract from Draft Aberdeen City Council Internal Audit Plan 2021/22

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 2021/22.

2. Recommendations

- 2.1. It is recommended that the Risk, Audit and Performance Committee approve the Internal Audit Plan for 2021/22.

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 Risk, Audit and Performance Committee.
- 3.4. Aberdeen City Council's Audit, Risk and Scrutiny Committee will be asked to approve the 2021/22 Internal Audit Plan relating to Adult Social Care Services in the Council on 24 February, and the basis on which the overall plan is developed. A draft is attached as Appendix B to this report. If agreed by the Council's Audit, Risk and Scrutiny Committee, and when progressed, 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. Any revisions to the proposals will be notified to the IJB Risk, Audit and Performance Committee at its next meeting in April 2021.
- 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 2021/22 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.



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4.5. **Legal** – there are no direct implications arising from this report.

4.6. Other - NA

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 2021/22

SUBJECT	SCOPE	OBJECTIVE	Indicative Quarter
Transformational Programme	Health and Social Care Transformation	To provide assurance that the IJB is continuing to make progress with delivery of its transformation agenda.	Q4



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APPENDIX B

ABERDEEN CITY COUNCIL DRAFT INTERNAL AUDIT PLAN 2021/22 (Extract)

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

Care Establishments	Care Establishments Financial Administration	To obtain assurance over financial administration including payroll, timesheets, purchasing.	Dec-21
Care Management	Care Management Recording and Transactions	To obtain assurance over coordination, recording and payment for care services.	May-22