



RISK, AUDIT AND PERFORMANCE COMMITTEE

Date of Meeting	01.03.22
Report Title	Internal Audit Plan 2022-25
Report Number	HSCP22.003
Lead Officer	Jamie Dale
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Consultation Checklist Completed	Yes
Appendices	Appendix A – Internal Audit Plan 2022-25 Appendix B – Extract from Draft Aberdeen City Council Internal Audit Plan 2022-25

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 2022-25.

2. Recommendations

- 2.1. It is recommended that the Risk, Audit and Performance Committee approve the Internal Audit Plan for 2022-25.

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 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. All audits included in the attached plan, as well as those in future plans, will help inform Internal Audit's opinion on the adequacy and effectiveness of the IJB's framework of governance, risk management and control. Where opportunities for improvement in controls and their application, or improvements in value for money, are identified these will be reported along with recommendations for management to consider.
- 3.4. In previous years a single-year Plan has been set out for the Committee's approval. This provided clarity over planned work during each financial year, as changes in the risk environment were often less pronounced over a shorter period. However, this provided less opportunity for the Committee to gain an understanding of the wider context or 'audit universe'. In addition, the Plan was not always concluded in full during the financial year to which it originally referred – due to changes in priority, risks, and resources.
- 3.5. There is therefore scope to develop and extend planning to provide a clearer picture of Internal Audit's work and priorities, and to provide flexibility in timing of elements of that work, over an extended period. Therefore, for 2022-2025, a three-year Plan has been set out in Appendix A; this includes rationale for selection.
- 3.6. With approval of the plan, we will work with individual leads to schedule the audit work for the year. This will look to match our internal resourcing but also ensure that it is suitable for those relevant stakeholders across the IJB. We will aim to ensure that leads are not inundated with consecutive audits and that fieldwork, where most input is required, is at a time which does not clash with other priorities or commitments. This approach has meant that at this stage we cannot present to the Committee when we expect each audit to be reported. However, through enhanced engagement at the planning stage and more involvement from the auditee, we hope that this will alleviate some of the delays seen previously and result in more timely completion of planned audit work. When we have agreed the timings for individual audits within the plan, we will present these to the Committee.



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- 3.7. 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.
- 3.8. Aberdeen City Council's Audit, Risk and Scrutiny Committee will review the 2022-25 Internal Audit Plan relating to Adult Social Care Services in the Council on 22 February 2022, and the basis on which the plan was developed overall. A verbal update will be provided to this Committee based on the outcome of the Audit, Risk and Scrutiny Committee's decision. 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 future meetings.

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

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



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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 made to management to mitigate these risks.



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APPENDIX A

ABERDEEN CITY INTEGRATION JOINT BOARD

INTERNAL AUDIT PLAN 2022-25

Service and Auditable Area	Objective	Reason for Inclusion
2022/23		
IJB Data Sharing	To provide assurance that the IJB has implemented appropriate arrangements over data sharing and information security and that they are being complied with.	Important process, legal, reputation and financial risks, shared responsibilities. Opportunity for shared Pan-Grampian audit work with NHSG and Moray.
2023/24		
IJB Budget Setting	To ensure that appropriate arrangements are in place regarding IJB budget setting.	Key system
IJB Hosted Services	To obtain assurance that the IJB has adequate arrangements in place to monitor the performance of services hosted on its behalf.	Risks to delivery of strategic plans and budgets
2024/25		
IJB Budget Monitoring	To ensure that appropriate arrangements are in place regarding IJB budget monitoring and financial reporting.	Key system
IJB Asset Management	To ensure the IJB has plans to set out the assets required to deliver its strategic objectives, and processes in place to monitor delivery of the relevant portfolio.	Developing area; Impact on strategy



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APPENDIX B

ABERDEEN CITY COUNCIL DRAFT INTERNAL AUDIT PLAN 2021/22

(Extract)

Service and Auditable Area	Objective	Reason for Inclusion
2022/23		
Adults with Incapacity (Management of funds)	To ensure that there are clear evidence-based controls in place regarding funds managed on behalf of service users.	Not previously audited, legal, and reputational risks
Client transport (cf)	To obtain assurance over procurement, provision, and management of transport for educational and social care needs	Important process
2023/24		
Care Management System	To consider whether appropriate control is being exercised over the care management system, including contingency planning, and disaster recovery, and its data input, and that interfaces to and from other systems are accurate and properly controlled.	New system
Social Care Financial Assessments	To obtain assurance that adequate arrangements are in place to undertake social care financial assessments in an accurate and efficient manner.	Previous findings
2024/25		
Contributing to your Care	To obtain assurance that there is a clear social care charging policy and that it is being complied with.	Previous findings