



## RISK, AUDIT AND PERFORMANCE COMMITTEE

<b>Date of Meeting</b>	28/02/23
<b>Report Title</b>	Internal Audit Plan 2023-26
<b>Report Number</b>	HSCP23.016
<b>Lead Officer</b>	Jamie Dale
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<b>Consultation Checklist Completed</b>	Yes
<b>Appendices</b>	Appendix A – Aberdeen City JB – Internal Audit Plan 2023-26

### 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 2023-26.

### 2. Recommendations

- 2.1. It is recommended that the Risk, Audit and Performance Committee approve the Internal Audit Plan for 2023-26 as attached at Appendix A.

### 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 of Internal



## **RISK, AUDIT AND PERFORMANCE COMMITTEE**

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.

### **4. Implications for IJB**

- 4.1. **Equalities** – An equality impact assessment is not required because the reason for this report is for the RAPC 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 management and control. Each of these areas helps ensure that the IJB can deliver on all strategic priorities as identified in its strategic plan.



## **RISK, AUDIT AND PERFORMANCE COMMITTEE**

### **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.