



Aberdeen City Health & Social Care Partnership  
*A caring partnership*



## Internal Audit

# Aberdeen City Integration Joint Board Internal Audit Plan 2023-26

---

# Contents

|          |   |          |
|----------|---|----------|
| <b>1</b> | <b>Executive Summary</b> .....                        | <b>3</b> |
| 1.1      | <b>Introduction and background</b> .....              | <b>3</b> |
| 1.2      | <b>Management commentary</b> .....                    | <b>3</b> |
| <b>2</b> | <b>Internal Audit Plan</b> .....                      | <b>4</b> |
| 2.1      | <b>Plan development</b> .....                         | <b>4</b> |
| 2.2      | <b>Undertaking planned work</b> .....                 | <b>6</b> |
| <b>3</b> | <b>Appendix 1 – 2023-26 Internal Audit Plan</b> ..... | <b>7</b> |

---

# 1 Executive Summary

## 1.1 Introduction and background

Internal Audit's primary role is to provide independent and objective assurance on the Board's risk management, control, and governance processes. This requires a continuous rolling review and appraisal of the internal controls of the Board involving the examination and evaluation of the adequacy of systems of risk management, control, and governance.

The purpose of this report is to seek approval of the attached Internal Audit plan for 2023-2026.

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 Board's framework of governance, risk management and control, which is expressed in an annual report, and provides assurance to the Risk, Audit and Performance Committee. 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.

## 1.2 Management commentary

*We welcome the Internal Audit Team's engagement with the Health and Social Care Partnership in the development of the proposed plan. We note that the Internal Audit Team has set aside capacity to support the Partnership's Senior Leadership Team with value added activity on a consultancy basis. This will likely be drawn upon in due course with a focus on supporting the Partnership build controls which facilitate the delivery of the Partnership's Workforce Plan and also a focus on Information Governance. Sound Information Governance arrangements will be critical to ensuring the delivery of the IJB's Strategic Delivery Plan.*

---

## 2 Internal Audit Plan

### 2.1 Plan development

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 regularly not concluded in full during the financial year to which it originally referred – due to changes in priority, risks, and resources.

There was 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, from 2022, the Committee approved a rolling three year plan, with the recognition that this would still be assessed each year and updates made as required.

In formation of the plan, Internal Audit:

- **Reviewed historic audit outputs** – The initial planning stage involved a review of completed work from across the previous years. This looked to gauge the assurance that had been obtained recently and develop a baseline that could be built upon with the current plan. Where it is hoped that the greatest coverage can be obtained in a single year, this is not always possible, so instead it will be ensured that there has been coverage over a number of years, both previously and forward looking.
- **Reviewed the agreed Plan for 2022-25** – In addition to the review of previous assurance work, the agreed plans for 2023/24 and 2024/25, agreed as part of the 2022-2025 plan overall, were reviewed. This is the starting position for the current plan; however this will change based on developments in year and the changing risk profile of the Board.
- **Reviewed Management's progress in implementing agreed audit recommendations** – A review of the work of Management to implement audit recommendations. This looked to identify any areas where management has struggled to implement agreed actions, and where the risks remain, for these to be factored into the audit plan.
- **Reviewed different sources of information** – A suite of information, primarily Committee reporting and the Board's Risk Register, was reviewed to further develop Internal Audit's understanding of the operations and issues of the Board.
- **Reviewed information from other assurance providers** – Discussions were held and reports reviewed from other assurance providers.
- **Held discussion with key stakeholders** – Discussions were held with key stakeholders across the Board. These discussions focused on three key areas:
  - Key risks within the auditable area.

- 
- Any recent or upcoming developments.
  - Suggestions for assurance reviews, including value adding pieces of work.
  - **Benchmarked against other IJBs** – A review of the Internal Audit plans for other IJBs as per their Committee reporting available online. This looked to gain an understanding of issues being faced by other IJBs and identify any auditable areas for Aberdeen City.

The Internal Audit plan for the period April 2023 to March 2026 is presented in Appendix 1 to this report, including the relevant Adult Social Care Service audits within the Aberdeen City Internal Audit Plan 2023-26; this is where Aberdeen City Council is the lead provider of the service.

The plan details what Internal Audit anticipates being able to review in the year, assuming stability in resources available to the Section. The plan is flexible and can be amended to reflect changes in priority or because of new risks being introduced or identified, although consideration needs to be given to the requirement for Internal Audit to complete sufficient work to provide an evidence based annual opinion. Internal Audit will continue to review the Board's risk registers and update its own risk assessments based on audit findings, throughout the Plan's term.

All audits included in the attached plan are part of a rolling programme of work, each element of which will help inform Internal Audit regarding the adequacy and effectiveness of the Board's framework of governance, risk management and control, allowing assurance to be provided regarding those arrangements. 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. This is the priority of the work however where there are opportunities to provide value adding work, this has been factored into the plan.

The time allocation for all audits assumes that systems to be reviewed are adequately documented, detailing the controls put in place by management, and that testing identifies that these controls are being complied with. If this is not the case, there will be an impact on the time taken to review planned areas and on the plan's achievability.

The Plan also includes time set aside to assist Management in developing their controls and approach to improving compliance. This reflects continuing development of a more proactive value-added approach by Internal Audit, to supplement the more traditional core compliance-oriented audit work. For these elements of the Plan there will not be a separate Internal Audit report to the Risk, Audit and Performance Committee. Highlights from this work will however be provided as part of the regular Internal Audit progress reports provided to the Committee.

With approval of the plan, we will work with Management 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 Board. We will look to ensure that management 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.

---

## 2.2 Undertaking planned work

When commencing each planned audit, Internal Audit contacts Management responsible for the area to be reviewed along with any other nominated officer. They are reminded of the objective and scope of the review and of how Internal Audit intends to achieve the level of assurance required. Officers are invited to identify any specific aspects of the area to be reviewed that are of particular concern- and all of this is factored into the agreed scoping document. Once fieldwork has been completed, a draft report is issued to Management responsible for the area reviewed along with any other nominated officer. Prior to issuing the final report, Internal Audit seeks confirmation from the officers involved that they are satisfied with the report and actions agreed to address any identified issues.

Outputs from the IJB Internal Audit plan will be shared with Aberdeen City Council's Audit, Risk and Scrutiny Committee after they have been considered by the Risk, Audit and Performance Committee.

Whilst undertaking planned work, it is possible that Internal Audit may identify governance issues that are not within the stated scope of the review being undertaken. Public Sector Internal Audit Standards require that Internal Audit report such instances to those charged with governance. In this respect, Internal Audit's reports may contain issues that appear to be "outwith scope".

### 3 Appendix 1 – 2023-26 Internal Audit Plan

The below table sets out the Internal Audit Plan for 2023-26. The Plan should be read with the following considerations:

- Where each audit has been mapped to a risk area some reviews will cut across many different categories. This is to show that consideration has been given to ensuring the Plan addresses the myriad of risks across the IJB’s operations; the principal risk has been shown below for ease of review.
- Core assurance audits are the typically traditional compliance based reviews that are the foundation for the annual opinion provided by the Chief Internal Auditor. Wider assurance audits are reviews that will focus more on value adding work. Whilst mapping has been provided to show a split in the Plan for the year, the type of review is not exclusive and Internal Audit will ensure that all work contributes to the annual opinion, whilst also adding value where possible.

The relevant planned work with the Aberdeen City Council is also presented.

| Function                | Auditable Area                     | Objective  | Principal Risk | Assurance |
|-------------------------|------------------------------------|--|----------------|-----------|
| <b>2023/24</b>          |                                    |  |                |           |
| Integration Joint Board | IJB Hosted Services                | To obtain assurance that the IJB has adequate arrangements in place to monitor the performance of services hosted on its behalf.                                   | Operational    | Core      |
| Integration Joint Board | Complaint Handling                 | To ensure that the complaints procedures are being complied with for all matters and that data generated is used by Management to monitor and improve performance. | Operational    | Wider     |
| <b>2024/25</b>          |                                    |  |                |           |
| Integration Joint Board | IJB Budget Setting and Monitoring  | To ensure that appropriate arrangements are in place regarding IJB budget setting.   | Financial      | Core      |
| Integration Joint Board | National Care Service <sup>1</sup> | To consider whether appropriate control is being exercised over the delivery of changes as a result of the roll out of the National Care Service.                  | Strategic      | Wider     |
| <b>2025/26</b>          |                                    |  |                |           |
| Integration Joint Board | National Care Service              | To consider further whether appropriate control is being exercised over the delivery of changes as a result of the roll out of the National Care Service.          | Strategic      | Wider     |

<sup>1</sup> Given the pending introduction of the National Care Service and its impact on the IJB, further consideration will be given ahead of planning for 2024/25 and 2025/26 to identify appropriate auditable areas and value adding work.

| Function                  | Auditable Area                    | Objective  | Principal Risk | Assurance |
|---------------------------|-----------------------------------|--|----------------|-----------|
| <b>2023/24</b>            |                                   |  |                |           |
| Council Led HSCP Services | 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. | Operational    | Core      |
| Council Led HSCP Services | 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, with a focus on the systems used.  | Financial      | Core      |
| <b>2024/25</b>            |                                   |  |                |           |
| Council Led HSCP Services | HSCP Commissioning                | To review plans and progress with commissioning across the Health and Social Care Partnership.   | Operational    | Core      |
| <b>2025/26</b>            |                                   |  |                |           |
| Council Led HSCP Services | HSCP Delivery <sup>2</sup>        | To obtain assurance that adequate arrangements are in place to facilitate the delivery of Health and Social Care Partnership services.   | Operational    | Wider     |

<sup>2</sup> Given the pending introduction of the National Care Service and its impact on the Council, further consideration will be given ahead of planning for 2025/26 to identify an appropriate auditable area and value adding work.