



## Risk, Audit and Performance Committee

<b>Date of Meeting</b>	19/09/2023
<b>Report Title</b>	Internal Audit Update Report
<b>Report Number</b>	HSCP23.065
<b>Lead Officer</b>	Jamie Dale Chief Internal Auditor
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<b>Consultation Checklist Completed</b>	Yes
<b>Appendices</b>	Appendix A – RAPC - Internal Audit Update Report September 2023

### 1. Purpose of the Report

The purpose of this report is to provide the Risk, Audit and Performance Committee (RAPC) with an update on Internal Audit's work since the last update. Details are provided of the progress against the approved Internal Audit plans, audit recommendations follow up, and other relevant matters for the RAPC to be aware of.

### 2. Recommendations

It is recommended that the Risk, Audit and Performance Committee:

- 2.1. Note the contents of the RAPC - Internal Audit Update Report September 2023 ("the Internal Audit Update Report"), as appended at Appendix A, and the work of Internal Audit since the last update;
- 2.2. Note the progress against the approved 2022/23 and 2023/24 Internal Audit plans as detailed in the Internal Audit Update Report; and



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- 2.3. Note the progress that has been made with implementing recommendations agreed in Internal Audit reports as outlined in the Internal Audit Update Report.

### **3. Summary of Key Information**

- 3.1. 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, making recommendations for improvement where appropriate. Reports are produced relating to each audit assignment and summaries of these are provided to the RAPC.

### **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 Update Report 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.



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### **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, and this output report, is 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 in order to mitigate these risks.