



Risk, Audit and Performance Committee

Date of Meeting	28 November 2023
Report Title	Internal Audit Update Report
Report Number	HSCP23.081
Lead Officer	Jamie Dale Chief Internal Auditor
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Consultation Checklist Completed	Yes
Directions Required	No
Exempt	No
Appendices	Appendix A – RAPC - Internal Audit Update Report November 2023
Terms of Reference	2. Review and approve the annual audit plans (internal and external) on behalf of the IJB, receiving reports, overseeing and reviewing actions taken on audit recommendations and escalating to the IJB as appropriate.

1. Purpose of the Report

- 1.1. 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

- 2.1. It is recommended that the Committee:

- a) Note the contents of the RAPC - Internal Audit Update Report November 2023 (“the Internal Audit Update Report”), as appended at Appendix A, and the work of Internal Audit since the last update;



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- b) Note the progress against the approved 2023/24 Internal Audit Plan as detailed in the Internal Audit Update Report; and
- c) Note the progress that has been made with implementing recommendations agreed in the Internal Audit reports as outlined in the Internal Audit Update Report.

3. Strategic Plan Context

- 3.1. 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.

4. Summary of Key Information

- 4.1. 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.

5. Implications for IJB

- 5.1. **Equalities, Fairer Scotland and Health Inequality** – 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.
- 5.2. **Financial** – There are no direct implications arising from this report.
- 5.3. **Workforce** – There are no direct implications arising from this report.
- 5.4. **Legal** – There are no direct implications arising from this report.
- 5.5. **Unpaid Carers** – There are no direct implications arising from this report.



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- 5.6. **Information Governance** – There are no direct implications arising from this report.
- 5.7. **Environmental Impacts** – There are no direct impacts arising from this report.
- 5.8. **Sustainability** – There are no direct impacts arising from this report.
- 5.9. **Other** – there are no other impacts arising from this report.

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.