



## RISK, AUDIT AND PERFORMANCE COMMITTEE

<b>Date of Meeting</b>	25 February 2025
<b>Report Title</b>	Internal Audit Annual Plan 2025-28
<b>Report Number</b>	HSCP.25.013
<b>Lead Officer</b>	Jamie Dale Chief Internal Auditor
<b>Report Author Details</b>	Jamie Dale Chief Internal Auditor Jamie.Dale@aberdeenshire.gov.uk
<b>Consultation Checklist Completed</b>	Yes
<b>Directions Required</b>	No
<b>Exempt</b>	No
<b>Appendices</b>	Appendix A – Aberdeen City IJB – Internal Audit Plan 2025-28
<b>Terms of Reference</b>	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 seek approval of the Internal Audit Plan for the Aberdeen City Integration Joint Board for 2025-28.

### 2. Recommendations

- 2.1. It is recommended that the Committee review, discuss, comment on, and thereafter approve the Internal Audit Plan for 2025-28 as attached at Appendix A.

### 3. Strategic Plan Context



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- 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.

### **4. Summary of Key Information**

- 4.1. 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 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.
- 4.2. 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.

### **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 Plan 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.
- 5.6. **Information Governance** – There are no direct implications arising from this report.



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- 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.