



Aberdeen City Health & Social Care Partnership
A caring partnership



Internal Audit

Aberdeen City Integration Joint Board Internal Audit Plan 2026-29

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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 2026-2029.

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.

2 Internal Audit Plan

2.1 Plan development

Internal Audit operates with a rolling three-year Plan, designed to provide a clearer view of priorities and the broader audit universe. This approach offers flexibility in scheduling work and adapting to changes in risk, priorities, and resources, while maintaining transparency over planned activity. The Plan is reviewed annually to ensure it remains aligned with the organisation's evolving risk environment and strategic objectives, with 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 2025-28** – In addition to the review of previous assurance work, the agreed plans for 2026/27 and 2027/28, agreed as part of the 2025-2028 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.
- **Utilised Artificial Intelligence** – For the first time, Artificial Intelligence (Microsoft CoPilot) was utilised in the development of the Plan. Where Microsoft CoPilot is employed where relevant as part of business as usual, in developing the Plan, the System was utilised for analytical support and to

provide suggestions for considerations of audits based on the Board's current operations.

- **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 2026 to March 2029 is presented in Appendix 1 to this report, including the relevant Adult Social Care Service audits within the Aberdeen City Internal Audit Plan 2026-29; 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. Global 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 – 2026-29 Internal Audit Plan

The below table sets out the Internal Audit Plan for 2026-29. 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
2026/27				
Integration Joint Board	IJB Governance	To evaluate the adequacy and effectiveness of governance arrangements within the Integration Joint Board, ensuring compliance with statutory requirements and clarity of roles, responsibilities, and decision-making processes	Strategic	Core
Integration Joint Board	Alcohol and Drugs Partnership	To review the ADP’s governance and working arrangements to ensure they are effective and fit for purpose.	Operational	Wider
2027/28				
Integration Joint Board	Civil Contingencies	To provide assurance that the IJB’s civil contingency arrangements are appropriate to meet relevant statutory duties.	Strategic	Core
2028/29				
Integration Joint Board	IJB Performance Management	To provide assurance that the IJB's performance controls are aligned to its Strategic Plan, Medium Term Financial Framework and national outcomes.	Strategic	Core

Function	Auditable Area	Objective	Principal Risk	Assurance
2026/27				
Health & Social Care Partnership	Child Care to Adult Care Transition ¹	To review the adequacy of procedures for transitioning individuals from child care to adult care services, ensuring continuity and compliance with statutory requirements.	Operational	Wider
Health & Social Care Partnership	Self-Directed Support Payments	To obtain assurance over the processes in place for administering self-directed support payments.	Operational	Core
2027/28				
Health & Social Care Partnership	HSCP Out of Authority Placements	To assess whether governance, approval, and monitoring arrangements for out-of-authority placements ensure compliance with policy, cost-effectiveness, and safeguarding of service users.	Financial	Core
Health & Social Care Partnership	Day Care Establishments	To consider whether adequate control is exercised over income, expenditure, and payroll across Day Care Establishments.	Operational	Core
2028/29				
Health & Social Care Partnership	Out of Hours Social Work	To ensure that out-of-hours social work arrangements are robust, responsive, and supported by appropriate governance and risk management processes.	Operational	Core
Health & Social Care Partnership	HSCP Commissioning	To evaluate whether Health and Social Care Partnership commissioning arrangements are robust, transparent, and aligned with strategic objectives, ensuring value for money and quality of services delivered.	Operational	Core

¹ This review will also engage with the relevant functions within the Families & Communities Directorate of Aberdeen City Council.