



## Audit and Performance Systems Committee

<b>Report Title</b>	Internal Audit Plan 2017/18
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<b>Report Author</b>	David Hughes, Chief Internal Auditor
<b>Report Number</b>	HSCP/17/036
<b>Date of Report</b>	31 March 2017
<b>Date of Meeting</b>	11 April 2017

### 1: Purpose of the Report

The purpose of this report is to seek approval of the Internal Audit Plan for the Aberdeen City Integration Joint Board for 2017/18.

### 2: Summary of Key Information

It is one of the duties of the Integration Joint Board Audit and Performance Systems Committee to review and approve the annual Internal Audit plan on behalf of the Integration Joint Board and, thereafter, receive reports on that planned work.

The Committee is also required to support the IJB in ensuring that the strategic integrated assurance and performance framework is working effectively.

Aberdeen City Council's Audit, Risk and Scrutiny Committee approved the 2017/18 Internal Audit Plan relating to Adult Social Care Services in the Council on 23 February (attached as Appendix B to this report) and the basis on which the overall plan was developed. Outputs from these reviews will be shared with the Aberdeen City IJB Audit Committee for information once they have been considered by Aberdeen City Council's Audit, Risk and Scrutiny Committee.

Audits undertaken by NHS Grampian's Internal Auditors, PWC, will be reported to the NHS Grampian Audit Committee in the first instance. Where there is a direct relationship between the work undertaken and the IJB, the reports will be



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presented to the Aberdeen City IJB Audit Committee for information. The Internal Audit plan for NHS Grampian for 2017/18 will be circulated when it has been agreed.

The Internal Audit plan, as it relates to the Integration Joint Board, is attached at appendix A. Although this contains a limited amount of Internal Audit work in 2017/18, this is consistent with the approach taken in a number of other IJBs across Scotland. Assurance will, however, 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.

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

### 3: Equalities, Financial, Workforce and Other Implications

An equality impact assessment is not required because the reason for this report is for Committee to discuss, review and comment on the Internal Audit Plan for 2017/18 and there will be no differential impact, as a result of this report, on people with protected characteristics.

There are no staffing or financial implications arising directly from this report.

### 4: Management of Risk

**Identified risk(s):** Good governance and internal controls are fundamental to the delivery of the strategic plan and therefore applicable to most of the risks within the strategic risk register.

**Link to risk number on strategic or operational risk register:** Risks numbers 1-10 of the strategic risk register

**How might the content of this report impact or mitigate the known risks:**



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Risk is inherent in all business operations. Management implement controls to mitigate identified risks and it is the role of Internal Audit to periodically review the systems of internal control to provide assurance to those charged with governance regarding their adequacy. The Internal Audit plan is developed on a risk basis, the detail of which was agreed by Aberdeen City Council's Audit, Risk and Scrutiny Committee.

### 5: Recommendations

It is recommended that the Audit & Performance Systems Committee:

1. Approve the Internal Audit plan for 2017/18.



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### APPENDIX A

### ABERDEEN CITY INTEGRATION JOINT BOARD

### INTERNAL AUDIT PLAN 2017-18

SUBJECT	SCOPE	OBJECTIVE	Indicative Quarter
Integration and Change Funding	Integration and Change Funding	Ensure appropriate governance is in place to manage delivery of funded projects and use of the funds.	Q3



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### APPENDIX B

#### ABERDEEN CITY COUNCIL INTERNAL AUDIT PLAN 2017/18 (Extract)

SUBJECT	SCOPE	OBJECTIVE	Target AR&S Committee
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#### ADULT SOCIAL CARE SERVICES

Social Work Payroll	Social Work Payroll	Consider whether all aspects of payroll administration (new starts, leavers, timesheet completion and authorisation, overtime approval, etc) are adequately controlled.	November 2017
Financial Assessments	Social Work Financial Assessments	Consider whether adequate arrangements are in place across the Service to undertake financial assessments in an accurate and efficient manner.	November 2017
Care Management	Care Management	To obtain assurance that care needs are being identified, planned, and recorded accurately, and that costs charged are appropriate and adequately controlled.	February 2018
Social Work Transport	Social Work Transport	Consider whether appropriate arrangements are in place to secure transportation in a cost effective and well managed way.	June 2017