



Audit and Performance Systems Committee

Report Title	Internal Audit Plan 2018/19
Lead Officer	David Hughes, Chief Internal Auditor
Report Author	David Hughes, Chief Internal Auditor
Report Number	HSCP.18.004
Date of Report	2 April 2018
Date of Meeting	10 April 2018

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 2018/19.

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.

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.

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.



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Aberdeen City Council's Audit, Risk and Scrutiny Committee approved the 2018/19 Internal Audit Plan relating to Adult Social Care Services in the Council on 22 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 and Performance Systems 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 presented to the Aberdeen City IJB Audit and Performance Systems Committee for information. The Internal Audit plan for NHS Grampian for 2018/19 will be circulated when it has been agreed.

3: Equalities, Financial, Workforce and Other Implications

Equalities – 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 2018/19 and there will be no differential impact, as a result of this report, on people with protected characteristics.

Financial – There are no financial implications arising directly from this report.

Workforce – There are no workforce implications arising directly from this report.

Other – There are no other implications arising directly from this report.

4: Management of Risk

Identified risk(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.

How might the content of this report impact or mitigate the known risks: Where risks have been identified during the Internal Audit process,



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recommendations have been made to management in order to mitigate these risks.

5: Recommendations

It is recommended that the Committee:

Approve the Internal Audit plan for 2018/19.



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APPENDIX A

ABERDEEN CITY INTEGRATION JOINT BOARD

INTERNAL AUDIT PLAN 2018-19

SUBJECT	SCOPE	OBJECTIVE	Indicative Quarter
Budget Setting, Monitoring and Financial Reporting	IJB Budget Setting, Monitoring and Financial Reporting	To provide assurance that appropriate arrangements are in place regarding IJB budget and financial reporting.	Q2
Directions	Directions	To provide assurance that the arrangements in place for issuing Directions, and the Directions themselves, are appropriate, and that adequate procedures are in place for monitoring performance.	Q3
New Models of Delivery / Co-location of staff	IJB's arrangements following introduction of new structure from April 2018	To provide assurance over the IJB's arrangements regarding their new structure from April 2018 ensuring that accountability and reporting arrangements are clear, appropriate policies and procedures are in place, and that there is clarity regarding schemes of delegation.	Q4



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APPENDIX B

ABERDEEN CITY COUNCIL INTERNAL AUDIT PLAN 2018/19 (Extract)

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

Criminal Justice	Criminal Justice Service	To provide assurance that adequate control is exercised over income and expenditure, that system data is accurate and adequately supported, and that reporting arrangements between the Council and IJB are appropriate.	April 2019
Charging Policy	Health and Social Care Partnership Charging Policy	To provide assurance that there is a clear charging policy in place and that it is being complied with.	September 2018
National Care Home Contract	Sustainability	To provide assurance that risk to supply is controlled through adequate monitoring of supply and suppliers and related business continuity plans.	December 2018