



## AUDIT AND PERFORMANCE SYSTEMS COMMITTEE

<b>Date of Meeting</b>	28.05.2019
<b>Report Title</b>	Internal Audit Plan 2019/20
<b>Report Number</b>	HSCP/19/017
<b>Lead Officer</b>	David Hughes, Chief Internal Auditor
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<b>Consultation Checklist Completed</b>	Yes
<b>Appendices</b>	Appendix A – Internal Audit Plan 2019/20 Appendix B – Extract from Aberdeen City Council Internal Audit Plan 2019/20

### 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 2019/20.

### 2. Recommendations

- 2.1. It is recommended that the Audit & Performance Systems Committee approve the Internal Audit Plan for 2019/20.

### 3. Summary of Key Information

- 3.1. 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.
- 3.2. 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



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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.

- 3.3. 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.
- 3.4. Aberdeen City Council's Audit, Risk and Scrutiny Committee approved the 2019/20 Internal Audit Plan relating to Adult Social Care Services in the Council on 14 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.
- 3.5. 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 2019/20 will be circulated when it has been agreed.

### 4. Implications for IJB

- 4.1. **Equalities** – An equality impact assessment is not required because the reason for this report is for Committee 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.
- 4.2. **Fairer Scotland Duty** – there are no direct implications arising from this report.
- 4.3. **Financial** – there are no direct implications arising from this report.
- 4.4. **Workforce** - there are no direct implications arising from this report.
- 4.5. **Legal** – there are no direct implications arising from this report.
- 4.6. Other - NA



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### 5. Links to ACHSCP Strategic Plan

- 5.1. 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.

### 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 has been 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 been made to management in order to mitigate these risks.



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**APPENDIX A**

**ABERDEEN CITY INTEGRATION JOINT BOARD**

**INTERNAL AUDIT PLAN 2019-20**

SUBJECT	SCOPE	OBJECTIVE	Indicative Quarter
Risk Management	Risk Management	To review the process for identifying risks, managing them (including performance measures against each risk), and reporting to the IJB.	Q2

**APPENDIX B**

**ABERDEEN CITY COUNCIL INTERNAL AUDIT PLAN 2019/20 (Extract)**

SUBJECT	SCOPE	OBJECTIVE	Target AR&S Committee
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**HEALTH & SOCIAL CARE PARTNERSHIP**

Commissioned Services	Contract Monitoring	To provide assurance that contract monitoring arrangements relating to Social Care Commissioned Services are adequate.	April 2020
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