

| Ref | Category  | Audit   | Commentary   | Status  |
|-----|-----------|---|--|---|
| 1.  | Assurance | Annual Assessment of Internal Control, Governance and Risk Management | <p>Assess the SBIJB's corporate governance arrangements in place to deliver services to meet the needs of service users and the strategic priorities for health and social care integration set out in the revised Strategic Plan. Test a sample of the key elements in the SBIJB Local Code of Corporate Governance (updated and approved by SBIJB 17 September 2018 on recommendation by the SBIJB Audit Committee 25 June 2018) as an integrated toolkit to determine whether these are operating effectively.</p> <p>Prepare an annual assurance report for SBIJB Management and SBIJB Audit Committee that includes the statutory internal audit opinion on the adequacy of the SBIJB's arrangements for risk management, governance and internal control for delegated resources. This will be used to inform the SBIJB's Annual Governance Statement.</p> | <p>Ongoing follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2018/19.</p> <p>Annual evaluation of compliance with and effectiveness of SBIJB's Local Code of Corporate Governance and annual evaluation of effectiveness of SBIJB's internal controls and governance arrangements scheduled 4<sup>th</sup> Quarter.</p> |
| 2.  | Assurance | Financial Management  | <p>Assess the SBIJB's processes in place to ensure appropriate accountability for financial management of financial resources delegated to the partnership and to facilitate the delivery of efficient and effective services, including progress in achieving savings.</p>  | <p>Continuous audit on financial planning and reporting processes.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit providers.</p>   |
| 3.  | Assurance | Transformation, Change and Workforce Development                      | <p>Assess the SBIJB's corporate governance arrangements in place to transform service delivery to meet the needs of service users and assess progress in commissioning redesigned health and social care services and their fit with priorities set out in the Strategic Plan.</p> <p>Assess the SBIJB's approach to workforce planning and development in alignment with business and financial planning processes to provide skills, knowledge and competency requirements for redesigned services.</p>  | <p>Continuous audit on transformation and change processes including Directions.</p> <p>Workforce Development review scheduled 3<sup>rd</sup> Quarter.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit providers.</p>   |

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| 4.  | Assurance | Performance Management                   | <p>Assess whether there is appropriate alignment of performance measures in the SBIJB's Performance Management Framework to key priorities and outcomes of the Strategic Plan and validate the evidence of improvement of health and wellbeing within Scottish Borders through integrating health and social care services.</p> <p>Review and evaluate the source systems, data and processes to produce the annual performance report required by the Scottish Government.</p> | <p>Scheduled 3<sup>rd</sup> Quarter.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit providers on the effectiveness of the performance monitoring and reporting controls in operation to fulfil their partners' roles and responsibilities.</p>                                     |
| 5.  | Other     | Recommendations Follow Up Review         | <p>Follow-up on progress by Management with implementation Audit Actions by the agreed date relating to areas of improvement recommended in 2018/19 audit assurance work and check on the adequacy of new internal controls.</p>  | <p>Ongoing.</p> <p>Report scheduled 3<sup>rd</sup> Quarter.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit providers.</p>  |
| 6.  | Other     | Administration of Audit Scotland Reports | <p>Monitor publication of Audit Scotland reports and co-ordinate submission by Management of relevant Audit Scotland Reports to the SBIJB Audit and Risk Committee / Board.</p>   | <p>Ongoing coordination of relevant Management presenting reports to SBIJB or its Audit Committee to ensure transparency of best practice and lessons learned from other organisations to enable Management to evidence improvements in health and social care integration practices on a continuous basis.</p> |
| 7.  | Other     | Audit Committee Self-Assessment          | <p>Provide assistance to Chair in undertaking a self-assessment of the SBIJB Audit Committee against the CIPFA best practice guidance.</p>  | <p>SBIJB Chief Internal Auditor facilitated inaugural SBIJB Audit Committee Self-Assessment on 12 February 2019 that resulted in the Chair's Report to SBIJB Audit Committee 5 June 2019 and to SBIJB 19 June 2019. Actions in progress on identified Areas of Improvement.</p>                                 |
| 8.  | Other     | Attendance at Boards / Committees        | <p>Attend IJB meetings to observe planning, approval, monitoring and review activity of business and performance. Prepare for and attend SBIJB Audit Committee meetings.</p>  | <p>Ongoing.</p> <p>In addition SBIJB Chief Internal Auditor meets with Chair of SBIJB Audit Committee prior to each meeting.</p>  |
| 9.  | Other     | Audit Planning for 2020/21               | <p>Renew risk assessment, develop and consult on proposed coverage within the SBIJB Internal Audit Annual Plan 2020/21.</p>   | <p>Scheduled 4<sup>th</sup> Quarter.</p>  |

Scottish Borders Council's Internal Audit function will provide 45 days to support the delivery of the Plan.