

Below is the list of Internal Audit reports by partners' Internal Audit providers (SBC Internal Audit for Scottish Borders Council; Grant Thornton for NHS Borders from 2019/20) that have been presented to their respective Audit Committees which are relevant to SBIJB for assurance purposes, with a summary of assurances contained therein.

Partner Committee	Audit Title	Audit Objective	Internal Audit Summary Findings and Conclusions
<p>Scottish Borders Council Audit and Scrutiny Committee</p> <p>13 May 2019</p> <p>(Source: Agenda, Reports and Minutes published on website modern.gov)</p>	<p>Internal Audit Annual Assurance Report 2018/19</p>	<p>Provision of statutory annual internal audit opinion</p>	<p>The systems of internal control, governance and risk management within the Council are operating satisfactorily. Internal Audit reports during the year confirm improvements in internal controls, governance, and risk management through Management-initiated improvements complemented by the implementation of audit recommendations. The most significant of these improved controls related to the Business World ERP system. Further improvements in internal controls, governance, and risk management have been agreed by Management as highlighted in Internal Audit reports during the year. Has been used to inform the Chief Executive's Annual Governance Statement 2018/19.</p>
<p>Scottish Borders Council Audit and Scrutiny Committee</p> <p>23 September 2019</p> <p>(Source: Agenda, Reports and Minutes published on website modern.gov)</p>	<p>Performance Management (LGBF)</p>	<p>To validate the Council's Performance Indicators which are reported on an annual basis to the Improvement Service as part of the Local Government Benchmarking Framework (LGBF).</p>	<p>Substantial assurance: Largely satisfactory risk, control, and governance systems are in place. Three recommendations (2 Medium; 1 Low) have been agreed with Management to improve monitoring of performance indicators in general and validation of performance indicators in specific areas.</p>
<p>Scottish Borders Council</p>	<p>Members Allowances</p>	<p>To assess whether adequate controls are in place to ensure members' remuneration, allowances and expenses are accurate; are paid correctly and timely, and disclosed in accordance with regulations.</p>	<p>Substantial assurance. There is some scope for improvement such as process automation and accuracy of system-generated monitoring reports. No recommendations as there are Management Actions underway.</p>

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Audit and Scrutiny Committee 23 September 2019 (cont'd)	Looked After Children at Home	To ensure that governance processes are appropriate to meet service delivery needs for Looked after Children and that adequate controls are in place which evidence sound budgetary control.	Substantial assurance. The Service is taking appropriate measures to monitor closely the budget position, and had considered some alternative measures to meet Service need at lower cost. Two recommendations (2 Medium) have been agreed with Management to plan policy and procedure reviews and to improve monitoring and review of sample cases within the statutory timescales.
	ICT Business Systems	To establish that governance and processes are in place to review and redesign computer based systems/business applications out with the ICT Contract with CGI to ensure they are fit for purpose to support service delivery.	Substantial assurance. Risk, control, and governance systems are in place for Technology Forge (Asset Register), Routewise (Passenger Transport planning, costing and recharging system) and Servitor (Roads job costing system). No recommendations as there are Management Actions underway. Progress needs to be made to address the identified risks.

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NHS Borders Audit Committee 17 June 2019 (Source: Minutes of meeting issued to SB IJB CIA on agreement from Chair of NHS Borders Audit Committee)	Internal Audit Report – Estates & Facilities Time & Attendance	Planned assurance audit 2018/19	An overall medium risk rating. Four medium rated and one low rated findings arising from the audit to improve formality around processes and arrangements in place. In the current financial climate it may be worth considering if any other areas across the organisation have these weaknesses.
	Internal Audit Report – Staff Recruitment	Planned assurance audit 2018/19	An overall low risk rating. One medium rated and three low rated findings arising from the audit to enhance management information underpinning processes for recruitment KPIs and to put in place a new vacancy control process.
	Internal Audit Annual Report 2018/19	Provision of statutory annual internal audit opinion	The Internal Audit opinion for 2018/19 was that controls were generally satisfactory with some improvement required. The report highlighted areas where improvement could be made. It was advised that the Internal Audit opinion is based on what has been undertaken during the year but stressed that the Board cannot lose sight of the challenge that lies ahead.

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NHS Borders Audit Committee 17 June 2019 (cont'd)	Internal Audit Plan 2019/20	Planned programme of Internal Audit work for the year	Note: The Board has entered into a shared arrangement with NHS Lothian and Grant Thornton for Internal Audit services. The process to produce the draft plan had included reviewing the strategic risk register and previous audit plans to avoid duplication. It was noted that the plan reflects the transformation work that is being undertaken. A total of 150 days was recorded to undertake the audits and follow-up.
NHS Borders Audit Committee 16 September 2019 (Source: Audit Committee Update report by Chair to NHS Borders Health Board meeting 3 October 2019)	revised Internal Audit Plan for 2019/20	Planned programme of Internal Audit work for the year (revised)	Plan was influenced largely by the strategic risk register, audits in recent years, and other relevant scrutiny to which the Board has been subjected. Since this year's process has been constrained into a shorter period due to the appointment of new Internal Auditors it was agreed that a workshop involving Audit Committee members and key personnel should be arranged to support the development of the 2020/21 Audit Plan.
	Internal Audit Charter	Terms of Reference of Internal Audit as required by the Public Sector Internal Audit Standards	Grant Thornton presented the Internal Audit Charter which details the purpose, aim, standards, quality, role, scope and responsibilities of the Internal Audit function.
	National Fraud Initiative	Public sector organisations participation in data sharing, data matching and analysis work to identify fraud and error.	No significant issues were highlighted to date relating to the National Fraud Initiative exercise which is currently ongoing. The Audit Committee asked for the format of the report to be revised for the next meeting.

The SBIJB Chief Internal Auditor will take account of these assurances from partners' Internal Audit providers to provide Internal Audit assurance to the SBIJB.