

Ref	Category	Audit	Commentary	Status
1.	Assurance	Internal Control, Governance and Risk Management	<p>Assess the SBIJB's corporate governance and risk management 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. Used to inform 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 2019/20.</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 4th Quarter.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit providers.</p>
2.	Assurance	Financial Governance, including key Internal Financial Controls	<p>Assess the SBIJB's processes in place to ensure appropriate accountability for financial management of financial resources delegated to the partnership to deliver efficient and effective services, including progress in achieving efficiencies and transformation, and to meet the priorities for health and social care integration set out in the Strategic Plan.</p>	<p>Continuous audit on financial planning, monitoring and reporting processes.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit providers.</p>
3.	Assurance	Contracts and Commissioning	<p>Assess the SBIJB's corporate governance arrangements in place to redesign service delivery to meet the needs of service users and align with Strategic Plan priorities, with a focus on contracts and commissioning arrangements to inform strategies and plans from November/December 2020.</p>	<p>Audit work delayed from first half of the year due to Covid-19 response. Rescheduled 3rd Quarter.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit providers.</p>
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 the Scottish Borders through integrating health and social care services.</p>	<p>Scheduled 4th Quarter.</p> <p>Reliance will be placed on relevant work of partners' Internal Audit providers.</p>

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5.	Other	Recommendations Follow Up Review	Follow-up on progress by Management with implementation Audit Actions by the agreed date relating to areas of improvement recommended in 2019/20 audit assurance work and check on the adequacy of new internal controls.	Ongoing. Follow Up Report scheduled 3rd Quarter. Reliance will be placed on relevant work of partners' Internal Audit providers.
6.	Other	Partners' assurance	Review assurance from partners' Internal Audit providers, i.e. Grant Thornton for NHS Borders and in-house team for Scottish Borders Council, through their work undertaken that is relevant to health and social care integration.	Six monthly reports scheduled for presentation to SBIJB Audit Committee in June and December. First six-monthly report delayed; Report scheduled 3 rd Quarter to cover full 12 months of partners' assurance.
7.	Other	Administration of Audit Scotland Reports	Monitor publication of Audit Scotland and other national reports and co-ordinate submission by Management of relevant national reports to the SBIJB Audit Committee / Board that give rise to introducing best practice arrangements or lessons learned from other organisations to enable Management to evidence improvements in health and social care integration practices on a continuous basis.	Ongoing coordination of Management presenting reports to SBIJB or its Audit Committee to ensure transparency of best practice and lessons learned from other organisations as part of continuous improvement.
8.	Other	Audit Committee Self-Assessment	Provide assistance to Chair in undertaking a self-assessment of the SBIJB Audit Committee against the CIPFA best practice guidance.	SBIJB Chief Internal Auditor facilitated annual SBIJB Audit Committee Self-Assessment during an Informal Session on 9 March 2020. The Chair's Report to SBIJB Audit Committee 8 June 2020 and to SBIJB 19 August 2020. Identified improvement actions in progress.
9.	Other	Attendance at Boards / Committees	Attend IJB meetings to observe planning, approval, monitoring and review activity of business and performance. Prepare for and attend SBIJB Audit Committee meetings.	Ongoing. In addition, SBIJB Chief Internal Auditor meets with Chair of SBIJB Audit Committee prior to each meeting.
10.	Other	Audit Planning for 2021/22	Renew risk assessment, develop and consult on proposed coverage within the SBIJB Internal Audit Annual Plan 2021/22.	Scheduled 4th Quarter.

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